

CERTIFICATE

To the Clerk of Clark County, State of Kansas

We, the undersigned, officers of

City of Ashland

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		Page No.	2016 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
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Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	484,602	167,212	59.763
Library	12-1220	9	18,948	13,833	4.945
Special Highway		10	26,500		
Special Parks and Recreation		10	8,000		
Water Utility		11	210,000		
Electric Utility		11	1,565,304		
Sewer Utility		12	114,000		
Non-Budgeted Funds-A		13			
Totals		xxxxxx	2,427,354	181,045	64.708
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		14			2,797,921
Neighborhood Revitalization Rebate		15			Nov 1, 2015 Total Assessed Valuation

Assisted by:

James W. Kennedy

Kennedy McKee & Company LLP

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Dodge City, KS 67801

Email:

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Attest: *Oct. 15*, 2015

Rebecca Mushler

Clerk

John D. Roberts

Governing Body



City of Ashland

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>179,973</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>179,973</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>10,936</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>89,251</u>	
5b. Personal property 2014	- <u>91,337</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2015:		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2015:	<u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>10,936</u>	
9. Total estimated valuation July 1, 2015	<u>2,798,028</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>2,787,092</u>	
11. Factor for increase (8 divided by 10)	<u>0.00392</u>	
12. Amount of increase (11 times 3)	+ \$ <u>706</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>180,679</u>	
14. Debt service levy in this 2016 budget	<u>0</u>	
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>180,679</u>	
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>2,880</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>183,559</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	166,450	51,839	675	423	0	0
Library	13,523	4,212	55	34	0	0
TOTAL	179,973	56,051	730	457	0	0

County Treas Motor Vehicle Estimate	<u>56,051</u>			
County Treas Recreational Vehicle Estimate		<u>730</u>		
County Treas 16/20M Vehicle Estimate			<u>457</u>	
County Treas Commercial Vehicle Tax Estimate				<u>0</u>
County Treas Watercraft Tax Estimate				0

Motor Vehicle Factor	<u>0.31144</u>				
Recreational Vehicle Factor	<u>0.00406</u>				
16/20M Vehicle Factor	<u>0.00254</u>				
Commercial Vehicle Factor	<u>0.00000</u>				
Watercraft Factor	<u>0.00000</u>				

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
Electric Utility	General	125,000	125,000	125,000	12-825d
Water Utility	General	10,000	25,000	30,000	12-825d
Water Utility	Water Equipment	30,000	30,000		12-825d
Sewer Utility	General		10,000	10,000	12-825d
Water Utility	Special Equipment			25,000	12-825d
	Totals	165,000	190,000	190,000	
	Adjustments*				
	Adjusted Totals	165,000	190,000	190,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011 Bond Issue	1/27/2011	11/1/2015	0.9-2.0	250,000	50,000	5/11	5/11	1,000	50,000		
Total G.O. Bonds					50,000			1,000	50,000	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					50,000			1,000	50,000	0	0

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: City of Ashland
Clark County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2015</u>	Proposed Year <u>2016</u>
Ad Valorem Tax	\$13,253	\$13,833
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$4,229	\$4,212
Recreational Vehicle Tax	\$59	\$55
16/20M Vehicle Tax	\$30	\$34
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$17,571	\$18,134
Difference in Total Taxes:	\$563	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,798,828	\$2,798,028
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.831	4.944
Difference in Levy Rate:	0.113	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Ashland

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	53,764	42,607	33,050
Receipts:			
Ad Valorem Tax	152,249	163,121	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	14,001	8,000	8,000
Motor Vehicle Tax	51,471	52,120	51,839
Recreational Vehicle Tax	664	728	675
16/20M Vehicle Tax	344	375	423
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	458	550	484
Interconnecting Links	12,804	12,750	12,750
Licenses, Fees, Fines and Permits:			
Franchise Tax	17,053	16,000	16,000
Fines	128	100	100
Licenses and Permits	325	500	500
Charges for Services:			
Cemetery	3,075	2,000	2,000
Swimming Pool	3,509	4,000	4,000
Use of Property:			
Farm Income	8,477	8,000	9,000
Airport Receipts	13,943	15,000	15,000
Transfer from Electric Utility	125,000	125,000	125,000
Transfer from Water Utility	10,000	25,000	30,000
Transfer from Sewer Utility		10,000	10,000
Grants	2,750		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous	15,322	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	431,573	448,244	290,771
Resources Available:	485,337	490,851	323,821

City of Ashland

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
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State of Kansas
City

Resources Available:	485,337	490,851	323,821
Expenditures:			
General Government			
General Operations	147,470	140,000	155,000
Cemetery	11,364	19,000	15,000
Employee Benefits	48,249	48,000	50,000
Nuisance Abatement	600	7,000	12,500
Public Safety:			
Fire Department	8,918	15,000	15,000
Highways and Streets:			
Streets and Alleys	167,948	172,000	180,000
Spraying		1,000	1,000
Culture and Recreation:			
Park Department	2,192	2,500	2,500
Swimming Pool	28,037	30,000	30,000
Airport	25,115	20,000	20,000
Neighborhood Revitalization Rebate	2,837	3,301	3,602
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	442,730	457,801	484,602
Unencumbered Cash Balance Dec 31	42,607	33,050	xxxxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	449,343	465,801	484,602
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			484,602
Tax Required			160,781
Delinquent Comp Rate:	4.0%		6,431
Amount of 2015 Ad Valorem Tax			167,212

City of Ashland

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 4.0%			
Amount of 2015 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Library			
Unencumbered Cash Balance Jan 1	2,693	2,693	1,346
Receipts:			
Ad Valorem Tax	12,354	13,253	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,174		
Motor Vehicle Tax	4,266	4,229	4,212
Recreational Vehicle Tax	55	59	55
16/20M Vehicle Tax	29	30	34
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,878	17,571	4,301
Resources Available:	20,571	20,264	5,647
Expenditures:			
Culture and Recreation:			
Appropriation to Related Municipal Entity	17,648	18,650	18,650
Neighborhood Revitalization Rebate	230	268	298
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	17,878	18,918	18,948
Unencumbered Cash Balance Dec 31	2,693	1,346	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	17,996	18,918	18,948
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 4.0%			
Amount of 2015 Ad Valorem Tax			

City of Ashland

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,481	6,465	4,505
Receipts:			
State of Kansas Gas Tax	22,042	22,040	22,070
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,042	22,040	22,070
Resources Available:	24,523	28,505	26,575
Expenditures:			
Commodities	18,058	24,000	26,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,058	24,000	26,500
Unencumbered Cash Balance Dec 31	6,465	4,505	75
2014/2015/2016 Budget Authority Amount:	22,000	24,000	26,500

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	6,602	7,060	7,610
Receipts:			
Local Alcohol Liquor	458	550	484
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	458	550	484
Resources Available:	7,060	7,610	8,094
Expenditures:			
Culture and Recreation:			
Capital Outlay			8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	8,000
Unencumbered Cash Balance Dec 31	7,060	7,610	94
2014/2015/2016 Budget Authority Amount:	7,000	7,500	8,000

City of Ashland

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	171,008	175,774	89,774
Receipts:			
Customer charges	189,172	175,000	175,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	189,172	175,000	175,000
Resources Available:	360,180	350,774	264,774
Expenditures:			
Production	24,526	30,000	30,000
Transmission and Distribution	26,116	80,000	80,000
General and Administrative	41,764	45,000	45,000
Debt Service	52,000	51,000	
Transfer to Water Equipment Reserve	30,000	30,000	
Transfer to General	10,000	25,000	30,000
Transfer to Special Equipment			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	184,406	261,000	210,000
Unencumbered Cash Balance Dec 31	175,774	89,774	54,774
2014/2015/2016 Budget Authority Amount:	357,000	296,000	210,000

Adopted Budget

Electric Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	390,089	228,735	117,731
Receipts:			
Customer Charges	1,458,525	1,450,000	1,450,000
Interest on Idle Funds			
Miscellaneous	144	300	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,458,669	1,450,300	1,450,300
Resources Available:	1,848,758	1,679,035	1,568,031
Expenditures:			
Production	1,075,141	1,100,000	1,100,000
Transmission and Distribution	117,220	100,000	100,000
General and Administrative	102,595	110,000	114,000
Capital Outlay	73,763		
Debt Service	126,304	126,304	126,304
Transfer to General	125,000	125,000	125,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,620,023	1,561,304	1,565,304
Unencumbered Cash Balance Dec 31	228,735	117,731	2,727
2014/2015/2016 Budget Authority Amount:	1,721,889	1,566,304	1,565,304

City of Ashland

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	27,053	10,232	26,232
Receipts:			
Customer Charges	87,398	87,000	87,000
Interest on Idle Funds	2,689	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	90,087	90,000	90,000
Resources Available:	117,140	100,232	116,232
Expenditures:			
Production	40,800	40,000	40,000
Transmission and Distribution	2,385	4,000	4,000
General and Administrative	18,865	20,000	20,000
Capital Outlay			40,000
Debt Service	44,858		
Transfer to General Fund		10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	106,908	74,000	114,000
Unencumbered Cash Balance Dec 31	10,232	26,232	2,232
2014/2015/2016 Budget Authority Amount:	111,698	95,000	114,000

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	0	0	0

NOTICE OF BUDGET HEARING

The governing body of
City of Ashland
will meet on August 3, 2015 at 7:00 PM at City Hall, Ashland, Kansas for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, Ashland, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	442,730	61.515	457,801	59.472	484,602	167,212	59.761
Library	17,878	4.992	18,918	4.831	18,948	13,833	4.944
Special Highway	18,058		24,000		26,500		
Special Parks and Recreation					8,000		
Water Utility	184,406		261,000		210,000		
Electric Utility	1,620,023		1,561,304		1,565,304		
Sewer Utility	106,908		74,000		114,000		
Non-Budgeted Funds-A	383,850						
Totals	2,773,853	66.507	2,397,023	64.303	2,427,354	181,045	64.705
Less: Transfers	165,000		190,000		190,000		
Net Expenditure	2,608,853		2,207,023		2,237,354		
Total Tax Levied	180,302		179,973		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,711,061		2,798,828		2,798,028		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	150,000		100,000		50,000		
Revenue Bonds	0		0		0		
Other	85,997		43,730		0		
Lease Purchase Principal	0		308,336		445,771		
Total	235,997		452,066		495,771		

*Tax rates are expressed in mills

Kristi Lee

City Official Title: City Clerk

City of Ashland

2016

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	163,466	58.422	3,602
Library	13,523	4.833	298
TOTAL	176,989	63.255	3,900

2015 July 1 Valuation: 2,798,028

Valuation Factor: 2,798.028

Neighborhood Revitalization Subj to Rebate: 61,662

Neighborhood Revitalization factor: 61.662

**This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

RECEIVED
JUL 23 2015

State of Kansas
City

NOTICE OF BUDGET HEARING

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City of Ashland
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BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	442,730	61.515	457,801	59.472	484,602	167,212	59.761
Library	17,878	4.992	18,918	4.831	18,948	13,833	4.944
Special Highway	18,058		24,000		26,500		
Special Parks and Recreation					8,000		
Water Utility	184,406		261,000		210,000		
Electric Utility	1,620,023		1,561,304		1,565,304		
Sewer Utility	106,908		74,000		114,000		
Non-Budgeted Funds-A	383,850						
Totals	2,773,853	66.507	2,397,023	64.303	2,427,354	181,045	64.705
Less: Transfers	165,000		190,000		190,000		
Net Expenditure	2,608,853		2,207,023		2,237,354		
Total Tax Levied	180,302		179,973		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,711,061		2,798,828		2,798,028		
Outstanding Indebtedness, January 1,							
G.O. Bonds	150,000		100,000		50,000		
Revenue Bonds	0		0		0		
Other	85,997		43,730		445,771		
Lease Purchase Principal	0		308,336		495,771		
Total	235,997		452,066				

*Tax rates are expressed in mills

Kristi Lee
City Official Title: City Clerk

Page No. 14

Public Notice.....

First published in the Clark County Clipper on, Thursday, July 16, 2015-

Public Notice.....

(First published in The Clark County Clipper on Thursday, July 23, 2015)

NOTICE....

IN THE DISTRICT COURT OF CLARK COUNTY, KANSAS

DOGS RUNNING AT LARGE

IN THE MATTER OF THE ESTATE OF)

Clipper